MAY 2 0 2014

PUBLIC SERVICE COMMISSION

May 15, 2014

Mr. Jeff Derouen Executive Director KY Public Service Commission P.O. Box 615 Frankfort, KY 40602

RE: Application for a Purchased Water Adjustment

Mr. Derouen,

This is an application for a purchased water rate adjustment for the East Daviess County Water Association. The adjustment is for an increase in the cost of water attributable to our supplier's new wholesale rates.

The Association request deviation from the requirement of publication of rate revision in the local newspaper due to the cost of the publication. The notice of new rates will be displayed in the water office and customers will be notified on the monthly water bill.

Please let me know if you need any more information.

Sincerely,

Agnes Johnson
Office Manager

R世ピ門VED

PURCHASED WATER ADJUSTMENT FOR WATER DISTRICTS AND WATER ASSOCIATIONS (807 KAR 5:068)

MAY 2 0 2014
PUBLIC SERVICE
COMMISSION

_	i	East Daviess County Water Association,					
Name of Utili	ty	Inc.		· · · · · · · · · · · · · · · · · · ·	·		
Date		May 15, 2014					
		9210 State Route	144				
Address			- L L L				
		Knottsville, Ky.		42366			
City, State, Zi	p						
		(270)281-5187					
Telephone Nu	mber		Total or of March, Store	. Tillis og medlemske og legger meg skilling mynglyddig kom frikkling og the legger med he			
The state of the s			911.7 September 1999		372 37		
1.a. Name	of all wholesale su	appliers and the base (curr	rent) rat	e and changed rate o	f each. In		
the event the v	vater purchased is	billed by the supplier on	a rate th	nat is not a flat rate so	chedule, the		
		wn. Attach additional she	ets if n				
	plier(s)	Base Rate		Changed Rate			
	Municipal	\$1.20		\$1.28			
Utilities							
					i		
		tice of the changed rate sh	lowing	the effective date of t	the increase		
is attached as l	Exhibit - Yes						
					the state of the s		
					H. 4 (1) (1) (1)		
		which the purchased water	r adjust	ment is based. (This	twelve-		
month period		0 days of this filing).					
	April, 2013			ch, 2014			
From	· · · · · · · · · · · · · · · · · · ·	through		·			
	(month and year)		(mo	nth and year)			
3. Statement of	of water purchases	 Where water is purchas 	ed from	n more than one supp	lier,		
		ıst be shown separately.					
_	· •	irchases for each month n	aust be	shown. Attach an ad	lditional		
sheet if necess	ary.						

	Gallons Purchased during 12
Supplier(s)	month period
	299,029,000
Owensboro Municipal Utilities	
	299,029,000
TOTAL PURCHASES	233,023,000
	255,766,091
4. Total gallons sold for the 12 month period	
	23,922.32
5. Increased water cost	
The increased water cost is the cost difference between purcha	ses at base (current rate) and
purchases at new rate.	
	\$0.10
6. Purchased water adjustment factor	
The purchased water adjustment factor is obtained by dividing	the increased cost of water by the
total gallons sold.	
Note: The purchased water adjustment factor is added to each	thousand gallons sold. If the
minimum usage is 2,000 gallons then the purchased water adjustment factor is added to each	
the minimum bill twice. Revised tariff sheets must be attached	
the utility and the effective date of the increased rates.	is showing the rate to be charged by
	6-01-2014
7. Proposed effective date	
Konk & I	
Signature of Utility Officer	
Manager	
Title	

Usage Period	Water Purchased (Gallons)	Gallons Sold	
April 2013	25,332,000	18,870,819	
May 2013	25,986,000	24,808,595	
June 2013	23,711,000	21,570,860	
July 2013	26,366,000	28,722,862	
August 2013	27,152,000	22,851,350	
September 2013	24,951,000	19,234,897	
October 2013	22,991,000	18,458,284	
November 2013	19,394,000	19,143,686	
December 2013	24,707,000	23,816,248	
January 2014	29,652,000	20,603,925	
February 2014	24,716,000	17,547,001	
March 2014	24,071,000	20,137,564	
Total	299,029,000	255,766,091	
October 2013 November 2013 December 2013 January 2014 February 2014 March 2014	22,991,000 19,394,000 24,707,000 29,652,000 24,716,000 24,071,000	18,458,284 19,143,686 23,816,248 20,603,925 17,547,001 20,137,564	

EAST DAVIESS COUNTY WATER ASSOCIATION

MONTHLY BOARD MEETING

MAY 15, 2014

The meeting was called to order by the President of the Board, Billy Haynes, at 12:20 p.m. Also present at the meeting was Warren Lanham, Pete Shouse, Tommy Fulkerson, Kasey Emmick and others.

The opening prayer was given by Wayne Estes.

The Pledge of Allegiance was led by Kasey Emmick.

Minutes of the April 9, 2014 meeting were read by, the Secretary of the Board, Pete Shouse. Motion made by Tommy Fulkerson, second by Wayne Estes, to approve the minutes as written. Motion carried unanimously.

A copy of the monthly financial statement was presented by Treasurer, Warren Lanham. Motion was made by Wayne Estes, second by Tommy Fulkerson, to approve the financial statement and pay the monthly bills. Motion carried unanimously.

OLD BUSINESS

1. Water Loss

Manager, Kasey Emmick, reported that the water loss for the month was approximately 11%.

2. Contract for Water Service

Nothing to report.

3. Dirt Work

Manager, Kasey Emmick, reported approximately 90 % complete.

4. Floral Road Project

Nothing to report at this time.

NEW BUSINESS

1. OMU Rate Increase

Motion made by Wayne Estes, second by Warren Lanham, to approve the pass thru from OMU and new rates to be charged to our customers effective June 1, 2014. Motion carried unanimously.

2. Revised OMU Contract

Motion made by Warren Lanham, second by Tommy Fulkerson, to approve the revised contract with OMU, as per recommended by Attorney Damon Talley. Motion carried unanimously.

3. Division of Water Inspection

Manager, Kasey Emmick, reported that an inspection by the DOW was held April 28, 2014, with no violations noted. It was noted that the Manager provides good quality work for EDCW.

4. PSC Seminar

Manager, Kasey Emmick, reported that he and Agnes Johnson, Office Manager, attended the PSC Seminar at KY Lake May 12 - 14, 2014. They stated that the seminar is very informative and educational.

5. Insurance Proposal

Larry Mitchum and Jeff Stiles with Curneal & Hignite Insurance Company presented the proposal for the package renewal.

Comments from the Membership

No comments from the membership.

Motion was made by Warren Lanham, second by Wayne Estes, to adjourn the meeting. Motion carried unanimously.

The meeting adjourned @ 1:40 p.m.

The next scheduled meeting will be June 11, 2014 at 12:00 p.m.

Respectfully submitted,	Date Approved:		
BY:	BY:		
Henry "Pete" Shouse, Secretary	Billy Haynes, President		



RECEIVED

March 14, 2014

MAY 20 2014

PUBLIC SERVICE COMMISSION

Mr. Kasey Emmick, Manager East Daviess County Water Association 9210 KY 144 Philpot, KY 42366-9743

Re: Wholesale Water Rate Increase

Dear Kasey:

We have made the required rate calculations for fiscal year 2014-2015, as per the terms of our contract. A copy of these calculations is enclosed, as well as a copy of the fiscal year 2012-2013 true-up calculations.

Based on these calculations, the rate charged to the East Daviess County Water Association will become \$1.280 per thousand gallons for the fiscal year beginning June 1, 2014, an increase of 6.7% versus the prior fiscal year.

The ultimate per unit cost to EDCWA is dependent upon annual water usage and the costs contractually allocated to your association. Future year calculations may result in fluctuations in the rate per thousand gallons. The formal calculation will continue to be prepared annually.

Please contact me with any questions, or if you need further information.

Sincerely,

Terrance P. Naulty Ceneral Manager

Cc: Kentucky Public Service Commission L. Holland, K. Roberts, R. Leesman

Enclosures

NOTICE

Owensboro Municipal Utilities ("OMU") has filed a proposed rate schedule which will adjust the rate for water service provided as follows:

	Current Rate	Proposed Rate	% Difference
Southeast Daviess County Water District	\$1.500 per 1000 gallons	\$1.540 per 1000 gallons	2.7% Increase
West Daviess County Water District	\$1.600 per 1000 gallons	\$1.640 per 1000 gallons	2.5% Increase
East Daviess County Water Association	\$1.200 per 1000 gallons	\$1.280 per 1000 gallons	6.7% Increase

The proposed effective date is June 1, 2014.

The rates contained in this notice are the rates proposed by OMU. However, the Public Service Commission may order rates to be charged that differ from the proposed rates contained in this notice.

Any corporation, association, or person with a substantial interest in the matter may, by written request, within thirty (30) days after publication or mailing of this notice of the proposed rate changes request to intervene. Intervention may be granted beyond the thirty (30) day period for good cause shown.

Any person who has been granted intervention by the Public Service Commission may obtain copies of the rate application and any other filings made by OMU by contacting the General Manager, Terrance P. Naulty, at the offices of OMU, 2070 Tamarack Road in Owensboro, Kentucky; telephone 270-926-3200.

Any person may examine the rate application and other filings made by OMU by visiting the offices of OMU at 2070 Tamarack Road in Owensboro, or by contacting the Public Service Commission at 211 Sower Boulevard in Frankfort, Kentucky; telephone 502-564-3940.

3-14-2014

Schedule 1 FY 2014

Line

Analysis: Proforma Charges to Wholesale Customers Fiscal Year Ending May 31, 2014 Estimate for FY 2015 Rate Billing Determinants

1.000 1.001 1.002 1.003			FY 1991 Amount	FY 1991 Reference	Inflation Factor	Growth Factor	Calculated Growth Factor	FY 2014 Amount
1.004 1.005	Water System Demands and Usage						23 Years	
1.006 1.007 1.008	System Annual Quantity	Mil. Gal.	4,846	+\$10.050	0%	-0.41%	0.910	4,409
1.009	District Annual Quantity							
1.010	Southeast Daviess	Mil. Gal.	532	+S10.039	0%	0.60%	1.148	611
1.011	West Daviess	Mil. Gal.	345	+S10.039	0%	0.96%	1.246	430
1.012	East Daviess	Mil. Gal.	154	+\$10.039	0%	2.97%	1.961	302
1.013								
	Maximum Day Quantity							
1.015	Southeast Daviess	mgd	1,990	+S10.040	0%	0.74%	1.184	2.356
1.016	West Daviess	mgd	1.378	+S10.040	0%	0.85%	1.215	1.674
1.017	East Daviess	mgd	0.612	+\$10.040	0%	2.83%	1.902	1.164
1.018		•						
1.019	System Maximum Day Quantity	mgd	16.91	+S10.045	0%	-0.41%	0.910	15.39
1.020	• • • • • • • • • • • • • • • • • • • •	•						
1.021	Operation and Maintenance Expense							
1.022								
1.023	Transmission and Dist. Expense	\$	269,521	(a)	5.05%	0%	3,104	836,600
1.024	Source of Supply Expense	\$	121,068	(a)	7.70%	0%	5,509	667,000
1.025	Existing Treatment Plant Expense	*	,	(/				,
1.026	Chemicals	\$	198,132	(a)	1.88%	-0.41%	1.399	277,100
1.027	Other	\$	405,493	(a)	2.06%	0%	1.598	648,000
1.028	New Treatment Plant Expense	Ť	,,	(7				,
1.029	Chemicals	\$	0		n/a	n/a	n/a	164,400
1.030	Other	\$	ō		n/a	n/a	n/a	441,000
1.031	Pumping Expense	·					-	,
1.032	Electric Power	\$	240,191	(a)	3.01%	-0.41%	1.805	433,500
1.033	Other-Existing Plant	\$	8,840	(a)	9.97%	0%	8.891	78,600
1.034	Other-New Plant	\$	0	(/	n/a	n/a	n/a	37,100
1.035		•						,
1.036	Administrative Expenses	\$	689,980	(a)	5,39%	0%	3.346	2,308,500
1.037	Customer Accounting & Information	\$	176,825	(a)	5.29%	0%	3.269	578,100
1.038		·	•	` '				•
1.039	(a) FY 1991 financial statements.		2,110,050				-	6,469,900
1.040	• •						=	
1.041								
1.042	Debt Service Payments							
1.043								
1.044	Existing Plant	\$	487,100					0
1.045	1999 Improvements	\$	0					49,526
1.046	2003 Improvements	\$	ŏ					324,214
1.047	2009 Improvements	\$	ō					295,781
1.048	Cavin Plant	\$	0					1,065,549
1.048	WHITE HATE	•	487,100				-	1,735,070
1.050							=	.,, 00,070
1.050								
1.001								

Rate Calculation.xls.xls

2.053

2.054

2.055

2.056

Percent

(a) Per Contracts.

District Responsibility for Fixed Costs of New Facilities

3-14-2014

Analysis: Proforma Charges to Wholesale Customers Fiscal Year Ending May 31, 2014

Line Estimate for FY 2015 Rate 2.000 Wholesale Customers 2.001 OMU Total OMU 2.002 Southeast West Fast Retail 2.003 Units Subtotal Daviess Daviess Daviess Customers System 2.004 2.005 2.006 FY 2014 System Annual Quantity Mil. gal. 3,066 4,409 +S1.007 2.007 FY 2014 District Annual Quantity Mil. gal. 611 430 302 1,343 +S1.010, +S1.011, +S1.012 2.008 2.009 District Responsibility for Variable Expenses 13.86% 9.75% 6.85% 30.46% @ROUND(+S2.007/S2.006,4) 2.010 2.011 2.012 District Responsibility for Fixed Costs of Existing Facilities 2.013 2.014 FY 1989 District Base Quantity 2.378 0.594 +S10.010 mad 1.939 2.015 FY 1989 Plant Usage (Base) 17.54 +S10.021 mgd 2.016 District Responsibility for Fixed Costs of Existing Facilities 2.017 13.56% 11.05% 3.39% 28.00% @ROUND(+S2.014/S2.015,4) Percent 2.018 2.019 2,020 District Responsibility for Fixed Costs of Existing Transmission Facilities 2.021 2.022 FY 2014 District Maximum Day Quantity 2.356 1.674 1.164 +\$1.015, +\$1.016, +\$1.017 2.023 FY 2014 System Maximum Day Quantity +\$1.019 15.39 2.024 2.025 District Responsibility for Fixed Costs of Existing Transmission Facilities 2.026 10.88% 7.56% 33.75% @ROUND(+S2.022/S2.023,4) 2.027 2.028 2.029 District Responsibility for Fixed Costs of New Facilities 2.030 2.031 FY 2014 System Maximum Day Quantity 15.39 +S1.019 mad less Base Year Plant Usage 2.032 mgd 17.54 Contract 2.033 2.034 New Plant Capacity mgd 10.00 2.035 FY 2014 New Plant Usage mgd (2.15)+S2.031-S2.032 2.036 FY 2014 New Plant Usage mgd (but not less than zero) 0.00 @IF(S2.035<0,0,+S2.035) 2.037 FY 2014 Reserve Capacity mgd 10.00 +S2.034-S2.036 2.038 2.039 FY 2014 Maximum Day Quantity 2.356 1.674 1.164 +S2.022 mgd 5.194 2.040 FY 1989 District Base Quantity 2.378 1.939 0.594 +S10.010 mgd 2.041 District Growth Quantity mgd (0.022)(0.265)0.570 +\$2,039-\$2,040 2.042 But not less than zero 0.000 0.000 mgd 0.570 @IF(S2.041<0,0,+S2.041) 2.043 2.044 District Growth Ratio 0.000 0.000 1.000 @IF(S2.036=0,@IF(S2.042=0,0,1),S2.042/S2.036 2.045 2.046 Ratio District Growth Quantity / New Plant Capacity 2.047 2.048 Factor percent 0.00% 0.00% 5.70% @ROUND(\$2.042/\$2.034,4) 2.049 2.050 2.051 Minimum District Responsibility percent 12.75% 8.25% 4.00% 25.00% (a) 2.052

12.75%

8,25%

5.70%

26.70% @MAX(\$2.048.\$2.051)

Schedule 3 Exhibit C for FY 2014 Transmission O&M Expense Owensboro Municipal Utilities ~ Black & Veatch Project: 17656.010

3-14-2014

Line	Estimate for FY 2015 Rate					
3.000	•					
3.001						
3.002	FY 2014 Annual Transmission & Distribution Expense	\$836,600	+S1.023	(a)		
3.003						
3,004	Beginning of year inch-feet of transmission and distribu	ıtion system				
3.005						
3.006	Distribution mains (less than 8 inch)	6,837,631				
3.007						
3.008	Transmission mains (8 inch & over)	5,225,366				
3,009						
3.010	Total	12,062,997				
3.011	— • • • • • •	10.000				
3.012	Transmission portion	43.32%				
3.013				/aa -aaa		
3.014	Calculated Transmission O&M Expense	\$362,415	@ROUND	(S3.002*S3.012,0)		
3.015						
3.016	Net Distribution O&M Expense	\$474,185	+S3.002-S	3.014		
3,017						
3,018						
3,019						
3.020						
3.021	(a) Total water trans. & dist. expense less mainter	nance of services,				
3.022	meters, hydrants and misc. plant.					
3.023						
3.024						

Schedule 4 Exhibit D for FY 2014 Water Supply & Treatment O&M Expense Owensboro Municipal Utilities ~ Black & Veatch Project: 17656.010

Estimate for FY 2015 Rate				
•	FY 2014			
	\$			
Source of Supply Expense	667,000	+S1.024		
	•	+S1.026		
Other	648,000	+\$1.027		
New Plant				
Chemicals	164,400	+S1.029		
Other	441,000	+S1.030		
Pumping Expense				
Electric Power	433,500	+\$1.032		
Other-Existing Plant	78,600	+S1.033		
Other-New Plant	37,100	+S1.034		
	•	+\$4.016		
•	· ·	+S4.008		
	•	+S4.012		
Total Variable Expenses	875,000	@SUM(S4.021S4.023)		
	Water Treatment Existing Plant Chemicals Other New Plant Chemicals Other Pumping Expense Electric Power Other-Existing Plant	FY 2014		

3-14-2014

Line

Allocation of Revenue Bond Debt Service

Analysis: Proforma Charges to Wholesale Customers Fiscal Year Ending May 31, 2014 Estimate for FY 2015 Rate

Line		Stilligte 101	1 1 2013 110	
5.000			FY 2014	
5.001				
5.002			\$	
	Existing Revenue Bonds		0	.04.044
5.004			U	+S1.044
5.005		(-)		
5.006		(a)		@PO! ND/SE 004#SE 007 0\
5.007		66.28%	0	@ROUND(\$5.004*\$5.007,0)
5.008		33.72%	0	@ROUND(\$5.004*\$5.008,0) +\$5.007+\$5.008
5.009 5.010	Totai	100.00%	U	+85.007+85.008
	New Revenue Bonds			
5.012				
5.012			49,526	+S1.045
5.014			49,520	TS 1.045
5.015	•		324,214	+S1.046
5.016	Debt Service on Improvements - 2009 Bonds		024,214	131.040
5.017	Annual P & I		295,781	+S1.047
5.018	Debt Service on Cavin Project		280,761	TG 1.047
5.019	Annual P & i		1,065,549	+S1.048
5.020	Alliqui (C)		1,000,040	131.040
5.020	Allocation - 1999 Improvements	(b)		
5.022	Water Supply & Treatment	42.25%	20,925	@ROUND(\$5.013*\$5.022,0)
5.023	Transmission Mains	57.75%	28,601	@ROUND(S5.013*S5.023,0)
5.024	Total	100.00%	49,526	+S5.022+S5.023
5.025	1000	100.00%	40,020	.00.022.00.020
5.026	Allocation - 2003 Improvements	(b)		
5.027	Water Supply & Treatment	47.74%	154,780	@ROUND(S5.015*S5.027,0)
5.028	Transmission Mains	52.26%	169,434	@ROUND(\$5.015*\$5.028,0)
5.029	Total	100.00%	324,214	+S5.027+S5.028
5.030		100.0075	<u>,</u> .	. 65.527 . 65.525
5.031	Allocation - 2009 Improvements	(c)		
5.032	Water Supply & Treatment	59.11%	174,836	@ROUND(\$5.017*\$5.032,0)
5.033	Transmission Mains	9.60%	28,395	@ROUND(\$5.017*\$5.033,0)
5.034	Cavin/Distribution/General Plant	31,29%	92,550	@ROUND(S5.017*S5.034,0)
5.035	Total	100.00%	295,781	+\$5.032+\$5.033+\$5.034
5.036				
	Debt Service Summary			
5.038	Existing Treatment Facility		350,541	+\$5.007+\$5.022+\$5.027+\$5.032
5.039	New Treatment Facility		1,065,549	+\$5.019
5.040	Transmission Facilities		226,430	+\$5,008+\$5,023+\$5,028+\$5,033
5.041	Cavin/Distribution/General Plant		92,550	
5.042			1,735,070	
5.043	(a) Exhibit E, Contract			
5.044	(b) Based on dollars spent on improvements, p	oer Water C	onstruction F	und schedule.
5.045	(c) Based on estimated dollars to be spent on	improvemer	nts, per Jim G	irise.
5.046	, .			

Rate Calculation.xls.xls

3-14-2014

Schedule 6 Exhibit F for FY 2014

Allocation of Admin. and General Expenses

Line	Estimate for FY 2015 Rate						
6.000	•	FY 2014					
6.001							
6.002		\$					
6.003							
6.004	Administrative and General Expenses	2,308,500	+S1.036				
6.005							
6.006	Basis of Allocation = Supervised Expenses (b)						
6.007	Existing Treatment Facility	1,393,600	+S4.004+S4.009+S4.017				
6.008 6.009	Now Treatment Facility	470 400	+ 54 042 + 54 049				
6.010	New Treatment Facility	478,100	+S4.013+S4.018				
6.011	Transmission System	362,415	+S3.014				
6.012	Transmission Cystem	002,410	100.014				
6.013	Distribution System	474,185	+S3.016				
6.014	2.00.000.000.000	,					
6.015	Customer Accounting & Information	578,100	+S1.037				
6.016	- -	•					
6.017	Total Above	3,286,400	@SUM(S6.007S6.015)				
6.018							
6.019	Allocation Of Admin. & Gen. Expense						
6.020	Existing Treatment Facility	978,921	@ROUND(+S6.004*S6.007/S6.017,0)				
6.021							
6.022	New Treatment Facility	335,837	@ROUND(+S6.004*S6.009/S6.017,0)				
6.023							
6.024	Transmission System	254,575	@ROUND(+S6.004*S6.011/S6.017,0)				
6.025	mulatura mul						
6.026	Distribution System	333,087	@ROUND(+S6.004*S6.013/S6.017,0)				
6.027	Out to the second secon	400.000	O DOUBLE (
6.028	Customer Accounting & Information	406,080	@ROUND(+S6.004*S6.015/S6.017,0)				
6.029	Total Above	0.000 F00	G CLIBATO 000 CO 000)				
6,030 6,031	Total Above	2,308,500	@SUM(S6.020S6.028)				
6.032	(b) Excludes expenses which vary with the quanti	hu of water produced					
0.002	(b) Evolutes exhenses which vary with the drain	ly or water produced.					

Exhibit G for FY 2014

Summary of Annual Fixed and Variable Costs

Line	Estimate for FY 2015 Rate					
7.000	-	FY 2014				
7.001 7.002		<u></u>				
7.003		•				
7.004		350,541	+\$5.038			
7.005						
7.006		1,393,600	+\$4.004+\$4.009+\$4.017			
7.007 7.008		114,762	+\$7.045			
7.008	•	114,702	TG1.045			
7.010		978,921	+\$6.020			
7.011	•					
7.012	Total Existing Treatment Facility Fixed Costs	2,837,824	@SUM(S7.004S7.010)			
7.013						
7.014	N T					
7.015 7.016	New Treatment Facility Fixed Costs					
7.017	Debt Service	1,065,549	+\$5.039			
7.018	2021 0011100	1,000,010	. 00.000			
7.019	O&M Expense	478,100	+S4.013+S4.018			
7.020						
7.021	Replacements & Improvements	300,191	+\$7.049			
7.022	Admin 9 Consul France	205 007	100.000			
7.023 7.024	Admin. & General Expense	335,837	+36.022			
7.025	Total New Treatment Facility Fixed Costs	2,179,677	@SUM(S7.017S7.023)			
7.026	, , , , , , , , , , , , , , , , , , , ,		600(0010122)			
7.027	Transmission Facility Fixed Costs					
7.028	Debt Service	226,430	+\$5.040			
7.029	OPAS Francis	200.445	100.044			
7.030 7.031	O&M Expense	362,415	+\$3.014			
7.032	Replacements & Improvements	207,379	+S7.053			
7.033			07.000			
7.034	Admin. & General Expense	254,575	+S6.024			
7.035						
7.036	Total Transmission Facility Fixed Costs	1,050,799	@SUM(S7.028S7.034)			
7.037	Montable Programme					
7.038	Variable Expenses Total Amount	875,000	+\$4.024			
7.040	Total Ambunt	873,000	104.024			
7.041	Plant Investment as of May 31, 2013:					
7.042	Existing Treatment Facilities					
7.043	Existing/Additions	(a) 7,569,132	1.25% 94,614			
7.044	Cavin Project Improvements	(a) <u>1,611,825</u>	1.25%20,148			
7.045	Alexa Teachard Facilities	9,180,957	114,762			
7.046 7.047	New Treatment Facilities Additions	(a) 797,753	1.25% 9,972			
7.048	Cavin Project	(a) 797,753 (a) 23,217,545	1.25% 290,219			
7.049		24,015,298	300,191			
7.050	Transmission Facilities	•	•			
7.051	Existing/Additions	(a) 14,134,881	1.25% 176,686			
7.052	Cavin Project Improvements	(a) 2,455,475	1.25% 30,693			
7.053 7.054		16,590,356	207,379			
7.054	(a) Contributions to R&R Fund for FY 2014 were 1.25%	of Plant Investment				
7.056	excluding land. Distribution Plant and General Plant		622,332			
7.057	Water District cost allocations.		, –			

Owensboro Municipal Utilities ~ Black & Veatch Project: 17656.010

3-14-2014

Schedule 8 Exhibit H for FY 2014

Line

8.053

Development of Charges to Districts

Analysis: Proforma Charge

rine		Estimate 10	r F1 ZUIS Kai	te			
8.000			Who	olesale Custor	mers		
8.001		Total			······································	-	
8.002		System	Southeast	West	East	0	
8.003		Costs	Daviess	Daviess	Daviess	Subtotal	
8.004 8.005					***************************************		•
8.006 8.007	•	\$2,837,824	+S7.012				
8.008	=	\$2,037,024	T37.012				
8.009							
8.010			13.56%	11.05%	3.39%	28.00%	+\$2.017
8.011			\$384,809	\$313,580	\$96,202	\$794,591	@ROUND(S8.007*S8.010,0)
8.012			455 1,555	44.0,000	400,202	4.01,001	61100112(001001 001010)
8.013							
8.014	New Treatment Facility						
8.015		\$2,179,677	+\$7.025				
8.016							
8.017	District Responsibility						
8.018	Percent		12.75%	8.25%	5.70%	26.70%	+S2.054
8.019	Amount		\$277,909	\$179,823	\$124,242	\$581,974	@ROUND(S8.015*S8.018,0)
8.020				•	•	•	
8.021							
8.022	Transmission Facilities						
8.023	Total Costs	\$1,050,799	+S7.036				
8.024							
8.025	District Responsibility						
8.026	Percent		15.31%	10.88%	7.56%	33.75%	+S2.026
8.027	Amount		\$160,877	\$114,327	\$79,440	\$354,644	@ROUND(S8.023*S8.026,0)
8.028							
8.029							
8.030	•						
8.031	Total Costs	\$875,000	+S7.039				
8.032	Philadel of Philadel Children						
8.033	District Responsibility		10.000/	. 750		00.4004	.00.000
8.034 8.035	Percent		13.86%	9.75%	6.85%	30.46%	+S2.009
8.036	Amount		\$121,275	\$85,313	\$59,938	\$266,526	@ROUND(S8.031*S8.034,0)
8.037							
8.038	Total Prior Year True-Up Adustment		/#146 OPO\	(#407 E04)	(\$70.0E0)	(0222745)	
8.039	Unrecovered True-Up Charges		(\$146,889) \$124,470	(\$107,504)	(\$79,352)	(\$333,745)	
8.040	True-Up Adjustment This Period		\$124,479 (\$22,410)	\$104,901 (\$2,603)	\$98,410 \$19,058	\$327,790	
8.041	True-op Adjustition: This Feriod		(\$22,410)	(\$2,003)	\$19,000	(\$5,955)	
8.042	Total Charges to Districts for FY 2014		\$922,460	\$690,440	\$378 88 0	\$1,991,780	+\$8.011+\$8.019+\$8.027+\$8.035+\$8.038
8.043	Total Officigod to Diograto for F 1 2014		Ψ322, 4 00	φο 30,4-10	Ψ0, 0,000	Ψ1,951,100	100.011100.019100.021100.000+00.000
8.044							
	Effective Unit Charge						
8.046	Existing Treatment Facility		\$0.642	\$0.745	\$0.325	\$0.604	@ROUND(+S8.011/(1000*S9.008),3)
8.047	New Treatment Facility		\$0.464	\$0.427	\$0.420	\$0.442	@ROUND(+S8.019/(1000*S9.008),3)
8.048	Transmission Facilities		\$0.269	\$0.272	\$0,268	\$0.270	@ROUND(+S8.027/(1000*S9.008),3)
8.049	Variable Expenses		\$0.202	\$0.203	\$0.203	\$0.203	@ROUND(+S8.035/(1000*S9.008),3)
8.050	Prior Year Trueup		(\$0.037)	(\$0.006)	\$0.064	(\$0.005)	@ROUND(+S8.038/(1000*S9.008),3)
8.051	•		(, = , , , , ,			(+	O 2
8.052			\$1.540	\$1.640	\$1,280	\$1,514	@SUM(S8.044S8.049)
8 053						•	

· 3-14-2014

Line							
9.000			Who	olesale Custor	ners		
9.001							
9.002			Southeast	West	East		
9.003			Daviess	Daviess	Daviess	Subtotal	
9.004		-					
9.005	0 to 5000	B #11 .					
9.006	Sales, FY 1991	Mil. gal	521	338	151	1,010	+S10.027
9. 0 07	Growth Factor		1.148	1.246	1.961		\$1.010 through \$1.012
9.008	Sales, FY 2014	Mil. gal	599	421	296	1,316	@ROUND(S9.006*S9.007,0)
9.009							
9.010	Total FY 2014 Charges		\$922,460	\$690,440	\$378,880	\$1,991,780	+\$8.040
9.011							
9.012	Effective unit cost (per 1000 ga	illons)	\$1.540	\$1.640	\$1.280	\$1.514	@ROUND(+S9.010/(1000*S9.008),3)
9.013		_					
9.014	Rate Floor - set in first fiscal ye						
9.015	operation of New Treatment	Facility	\$1.148	\$1.213	\$1.148	\$1.169	(Per Contracts)
9.016							
9.017	WATER RATES effective June	e 1, 2014	\$1.540	\$1.640	\$1.280	\$1.514	@MAX(+S9.012,+S9.015)
9.018							
9.019	Effective	e Rate Over (Under) Floor	\$0.392	\$0.427	\$0,132		
9.020							
9.021							
9.022	Current Rates (per 1000 gallons	s) - effective 6-1-2013	\$1.500	\$1.600	\$1.200		
9.023	Increase (Decrease)		\$0.040	\$0.040	\$0,080		
9.024	Percent Increase (Decrease)		2.7%	2.5%	6.7%		
9.025							

10.066

Owensboro Municipal Utilities ~ Black & Veatch Project: 17656.010

3-14-2014

FY 1989 Base Year and FY 1991 District and System Data

Analysis: Proforma Charges to Wholesale Customers

Fiscal Year Ending May 31, 2014 Estimate for FY 2015 Rate

Line 10 000 Wholesale Customers 10.001 OMU Total 10.002 Southeast West East Retail OMU 10.003 Units Daviess Daviess Subtotal Customers System Daviess 10.004 10.005 Data for Base Year FY 1989 10.006 10.007 Average of 5 Maximum Day Demands (c) 10.008 Amount (a) 2.330 1.900 0.582 4.812 mad 10.009 Allowance for Transmission Losses 2% Estimated 2% 2% 10.010 Amount Adjusted for Losses 2.378 0.594 mgd 1.939 4.911 10.011 For Information Only 10.012 10.013 Annual sales Mil of 67.08 45,89 21.02 10.014 Annual sales Mil. gal. 502 343 157 @ROUND(7.48*S10.013,0) 10.015 Average Day 1.38 0.94 0.43 +S10.014/365 mgd 10.016 Ratio Max to Average Day 1.69 2.02 1.35 +S10.008/S10.015 10.017 10.018 10.019 Average of System 5 maximum day demands 17.90 mad (a) 10.020 Allowance for filter wash water 2% 10.021 Adj. System 5 Maximum Day Demands (Base year plant usage) 17.54 @ROUND(+S10.019*(1-S10.020),2) mad 10.022 10.023 10.024 10.025 Input data for FY 1991 (a) 10.026 Annual Sales Million of 534.2 (b) 135.0 399.2 10.027 Annual Sales 338 Mil. gal. 521 151 1.010 2.986 3.996 10.028 (c) Average of 5 Maximum Day Demands 10.029 mad 1.95 1.35 0.60 @ROUND(\$10.033*\$10.027/365,3) 10 030 10.031 For Information Only 10.032 Average Day 1.427 0.926 +\$10.027/365 mgd 0.414 10.033 Ratio Max to Average Day 1.37 1.46 1.45 +\$10.029/\$10.032 1.41 << Ave SE & W 10.034 10.035 Allowance for Transmission Losses 2% 2% 2% Estimated 10.036 10.037 Data Adjusted for Water Losses 10.038 District Data: 10.039 Annual Water Sales Mil. gal. 532 345 154 @ROUND(+S10.027/(1-S10.035),0) 10.040 Average of 5 Maximum Day Demands mgd 1.990 1.378 0.612 @ROUND(+S10.029/(1-S10.035),3) 10.041 10.042 Total System Data: 10.043 Average of 5 Maximum Day Demands mgd 17.26 10.044 Filter wash water mgd 0.35 @ROUND(0.02*S10.043,2) 10.045 Adj. 5 Max. Day Demands +S10.043-S10.044 mad 16.91 10.046 10.047 10.048 Total treated water Mil. gal. @ROUND(660.9*7.48,0) (a) 4,944 10.049 Filter wash water (a) Mil. gal. 98 @ROUND(13.1*7.48,0) 10.050 Treated water delivered to trans, system Mil. gal. 4.846 +S10.048-S10.049 10.051 10.052 10.053 10.054 (a) Source: OMU staff tabulation dated 8-19-91 (b) Total wholesale less Southeast Daviess and West Daviess. 10.055 May, 1991 Financial Statement (c) Amount per Districts' attorney. 10.056 ratios of the other districts. 10.057 10.058 (d) East Daviess est 5 day max day demand 10.059 FY 1989 Annual Sales Million of 21.02 << OMU monthly listing of district sales 10.060 FY 1989 Annual Sales Mil. gal. 157.2 @ROUND(S10.059*7.48,1) 10.061 Average day demand mgd 0.431 @ROUND(S10.060/365,3) 10.062 Estimated Max day ratio 1.35 10.063 Est. East Daviess 5 day max day demand (mgd) 0.582 @ROUND(S10.061*S10.062,3) 10.064 10,065

East Daviess County Water Association Historical Rate Analysis Summary Costs and Charges after Floor

Fiscal Year	Rate Chg.	Estimate Gals. (000)	Actual Gals. (000)	Rate/ Thous. Gals. \$	Collected From District \$	Actual Cost	Difference
EV 2007	0.009/	242.000	244.240	#4 440	#0 57 440	4007 400	(#40,000)
FY 2007	0.00%	312,000	311,340	\$1.148	\$357,418	\$397,486	(\$40,068)
FY 2008	8.89%	315,000	315,964	\$1.250	\$394,955	\$422,121	(\$27,166)
FY 2009	8.80%	309,000	308,795	\$1.360	\$419,961	\$396,189	\$23,772
FY 2010	0.00%	299,000	291,304	\$1.360	\$396,173	\$334,417	\$61,756
FY 2011	0.00%	305,000	302,172	\$1.360	\$410,953	\$352,677	\$58,276
FY 2012	0.00%	296,000	301,556	\$1.360	\$410,116	\$359,043	\$51,073
FY 2013	-11.76%	303,000	308,007	\$1.200	\$369,524	\$417,815	(\$48,291)
Totals to	Date	2,139,000	2,139,138		\$2,759,100	\$2,679,748	\$79,352

3-14-2014

Schedule 1 FY 2013 Billing Determinants

Line

Analysis: Proforma Charges to Wholesale Customers Fiscal Year Ending May 31, 2013 TRUE-UP CALCULATION

20				•				
1.000 1.001 1.002	•		FY 1991 Amount	FY 1991 Reference	Inflation Factor	Growth Factor	Calculated Growth Factor	FY 2013 Amount
1.003								***************************************
1.004							22	
	Water System Demands and Usage						Years	
1.006	S A	MI Oal	4040	. 040 050	00/	0.000/	0.000	4.504
1.007	System Annual Quantity	Mil. Gal.	4,846	+S10.050	0%	-0.33%	0.929	4,504
1.008 1.009	District Annual Quantity							
1.009	Southeast Daviess	Mil. Gal.	532	+\$10.039	0%	0.76%	1.182	629
1.010	West Daviess	Mil. Gal.	345	+S10.039	0%	1.05%	1.258	434
1.012	East Daviess	Mil. Gal.	154	+S10.039	0%	3.29%	2.039	314
1.012	Last Daviess	Win. Gal.	104	1310.003	0.70	0.2370	2.003	014
1.014	Maximum Day Quantity							
1.015	Southeast Daviess	mgd	1.990	+\$10.040	0%	2.11%	1.583	3.151
1.016	West Daviess	mgd	1.378	+\$10.040	0%	2.50%	1.723	2.374
1.017	East Daviess	mgd	0.612	+\$10.040	0%	3.86%	2.299	1.407
1.018		iliga	0.012	.010.040		0.0070	2.200	1.107
1.019	System Maximum Day Quantity	mgd	16.91	+\$10.045	0%	0.19%	1.043	17.64
1.020	Cyclonina man buy Quanty	ingu	10,5.	70.040	0,0	0.1070	1.040	17.04
1.021	Operation and Maintenance Expense							
1,022								
1.023	Transmission and Dist. Expense	\$	269,521	(a)	5.46%	0%	3.221	868,014
1.024	Source of Supply Expense	\$	121,068	(a)	7.67%	0%	5.081	615,177
1.025	Existing Treatment Plant Expense	*	.2.,555	(-)	7.27.70	• • • • • • • • • • • • • • • • • • • •		5,5,
1.026	Chemicals	\$	198,132	(a)	1.75%	-0.33%	1.364	270,324
1.027	Other	\$	405,493	(a)	2.04%	0%	1.559	632,117
1.028	New Treatment Plant Expense	•	,	(-)	2.5 . 70	0,0		002,
1.029	Chemicals	\$	0		n/a	n/a	n/a	180,315
1.030	Other	\$	Ō		n/a	n/a	n/a	421,837
1.031	Pumping Expense	*	_					,
1.032	Electric Power	\$	240,191	(a)	2.91%	-0.33%	1.750	420,408
1.033	Other-Existing Plant	\$	8,840	(a)	11.00%	0%	9.924	87,732
1.034	Other-New Plant	\$	0	\- /	n/a	n/a	n/a	36,645
1.035		•						
1.036	Administrative Expenses	\$	689,980	(a)	5.74%	0%	3,415	2,356,066
1.037	Customer Accounting & Information	\$	176,825	(a)	5.29%	0%	3,105	549,087
1.038		•	. , –	• • •				
1.039	(a) FY 1991 financial statements.		2,110,050				-	6,437,722
1.040	• •						-	
1.041								
1.042	Debt Service Payments							
1.043								
1.044	Existing Plant	\$	487,100					0
1.045	1999 Improvements	\$	0					51,457
1.046	2003 Improvements	\$	Ō					322,657
1.047	2009 Improvements	\$	Ō					299,586
1.048	Cavin Plant	\$	ō					1,075,191
1.049		•	487,100				-	1,748,891
1.050							=	
1.051								

2.056

Owensboro Municipal Utilities ~ Black & Veatch Project: 17656.010

Analysis: Proforma Charges to Wholesale Customers Fiscal Year Ending May 31, 2013 TRUE-UP CALCULATION

Lillo	TROE-OF GREEDER HON								
2.000	•		Wholesale Customers				OMU	Total	
2.001			Southeast	West	East		Retail	OMU	
		l luito				Cubinial			
2.003		Units	Daviess	Daviess	Daviess	Subtotal	Customers	System	
2.004									
2.005		8.69					2 407	4 504	154 007
2.006	FY 2013 System Annual Quantity	Mil. gal.	200	40.4		4	3,127		+S1.007
2.007		Mil. gal.	629	434	314	1,377	+S1.010, +S	7.011, +51.	U12
2.008		_	40.0704	0.040/	0.070/	00.500/	opoliup/	00 007/00 /	300.43
2.009		es .	13.97%	9.64%	6.97%	30.58%	@ROUND(+	-52.007/52.0	106,4)
2.010									
2.011	District Departmentality for Florid Courts of Fridakin								
	District Responsibility for Fixed Costs of Existing	racines							
2.013	EV 1080 District Page Overtibe	mad	2.378	1.939	0.594	4.911	+\$10.010		
	FY 1989 District Base Quantity FY 1989 Plant Usage (Base)	mgd mgd	2.376	1.959	0.594	4.911	4310.010	17 54	+S10.021
2.016	District Responsibility for Fixed Costs of Ex							17.54	+310.021
2.017	Percent	asing racines	13.56%	11.05%	3.39%	28.00%	@ROUND(+	S2 014/S2 0	115.41
2.018	1 Croom		10.0076	11.0070	3.5576	20.0076	@ITOUIND(1	02.014/02.0	(10,4)
2.019									
2.020	District Responsibility for Fixed Costs of Existing	Transmission	Facilities						
2.021									
2.022	FY 2013 District Maximum Day Quantity		3.151	2.374	1.407	6.932	+S1.015, +S	1.016. +S1.0	017
2.023	FY 2013 System Maximum Day Quantity						•		+S1.019
2.024									
2.025	District Responsibility for Fixed Costs of Ex	isting Transmis	sion Facilities						
2.026	Percent	-	17.86%	13.46%	7.98%	39.30%	@ROUND(+	S2.022/S2.0	23,4)
2.027						•	•		
2.028									
	District Responsibility for Fixed Costs of New Fa	<u>icilities</u>							
2.030									
2.031	FY 2013 System Maximum Day Quantity	mgd						17.64	+S1.019
2.032	less Base Year Plant Usage	mgd						17.54	Contract
2.033	New Plant Connection							40.00	
2.034	New Plant Capacity	mgd						10.00	Input
2.035	FY 2013 New Plant Usage	mgd						0.10	+S2.031-S2.032
2.036	FY 2013 New Plant Usage	mgd	(but not less	tnan zero)				0.10	@IF(S2.035<0,0,+S2.035)
2.037	FY 2013 Reserve Capacity	mgd						9.90	+S2.034-S2.036
2.038	EV 2012 Manianum Day Overtite		0.454	0.074	4 407	0.000	. 00 000		
2.039	FY 2013 Maximum Day Quantity	mgd	3.151	2.374	1.407	6.932	+S2.022		
2.040 2.041	FY 1989 District Base Quantity District Growth Quantity	mgd mad	2.378	1.939	0.594	4.911	+\$10.010	040	
2.041	But not less than zero	mgd mad	0.773 0.773	0.435 0.435	0.813 0.813		+S2.039-S2.		(1)
2.042	But not less than Zero	mgd	0.773	0.433	0.013		@IF(S2.041<	-0,0,+32.04	1)
2.044	District Growth Ratio		7.730	4.350	8.130		@IE/\$2 036=	n @IE/S2 n/	12=0,0,1),S2.042/S2.036
2.045	District Crowd; radio		7.750	4.550	0.100		@ii (32.030-	0,@11 (02.0-	12-0,0,1),02.042/02.006
2.046	Ratio District Growth Quantity / New Plant (Canacity							
2.047	, and plant of the country , 1100 1 tolling	rupuony							
2.048	Factor	percent	7.73%	4.35%	8.13%		@ROUND(S	2.042/S2.03	4.4)
2.049			· · · ·				C		•••
2.050									
2.051	Minimum District Responsibility	percent	12.75%	8.25%	4.00%	25.00%	(a)		
2.052	• •								
2.053	District Responsibility for Fixed Costs of Ne	w Facilities							
2.054	Percent		12.75%	8.25%	8.13%	29.13%	@MAX(S2.04	18,S2.051)	
2.055	(a) Per Contracts.								
2.056									

Schedule 3 Exhibit C for FY 2013 Transmission O&M Expense Owensboro Municipal Utilities ~ Black & Veatch Project: 17656.010

3-14-2014

Analysis: Proforma Charges to Wholesale Customers

Fiscal Year Ending May 31, 2013

Line TRUE-UP CALCULATION 3.000 3.001 3.002 FY 2013 Annual Transmission & Distribution Expense \$868,014 +S1.023 (a) 3.003 3.004 Beginning of year inch-feet of transmission and distribution system 3.005 3.006 Distribution mains (less than 8 inch) 6,836,377 3.007 3.008 Transmission mains (8 inch & over) 5,225,330 3.009 12,061,707 3.010 Total 3.011 3.012 Transmission portion 43.32% 3.013 3.014 Calculated Transmission O&M Expense \$376,024 @ROUND(\$3.002*\$3.012,0) 3.015 3.016 Net Distribution O&M Expense \$491,990 +S3.002-S3.014 3.017 3.018 3.019

> (a) Total water trans. & dist. expense less maintenance of services, meters, hydrants and misc. plant.

3.022 3.023 3.024

3.020 3.021 Schedule 4 Exhibit D for FY 2013 Water Supply & Treatment O&M Expense Owensboro Municipal Utilities ~ Black & Veatch Project: 17656.010

Analysis: Proforma Charges to Wholesale Customers Fiscal Year Ending May 31, 2013 TRUE-UP CALCULATION

Line	TRUE-UP CALCULATION					
4.000		FY 2013				
4.001						
4.002		\$				
4.003	Owner Complete	045 477	104.004			
4.004	Source of Supply Expense	615,177	+S1.024			
4.005	Main Transmant					
	Water Treatment					
4.007	Existing Plant	070 204	LP4 000			
4.008	Chemicals	270,324				
4.009	Other	632,117	+S1.027			
4.010 4.011	New Plant					
4.011	Chemicals	400 245	+S1.029			
4.012	Other	180,315 421.837	+S1.030			
4.013	Oulei	421,037	+31.030			
	Pumping Expense					
4.016	Electric Power	420,408	+S1.032			
4.017	Other-Existing Plant	87,732				
4.018	Other-New Plant	36,645				
4.019	Other-New Flant	30,043	70 1.004			
	Variable Expenses					
4.021	Electric Power	420,408	+S4.016			
4.022	Chemicals-Existing Plant	270,324				
4.023	Chemicals-New Plant	180.315				
4.023	Total Variable Expenses	871,047	@SUM(S4.021S4.023)			
4.025	Total Valiable Expenses	0/1,04/	@30W(34.02134.023)			
4.026						
4.026						
4.028						
7.020						

Analysis: Proforma Charges to Wholesale Customers Fiscal Year Ending May 31, 2013 TRUE-UP CALCULATION

Line	TRUE-UP CALCULATION							
	•							
5.000 5.001			FY 2013					
5.002			\$					
	Existing Revenue Bonds		•					
5.004	Annual P & I		0	+S1.044				
5.005								
5.006	Allocation - Existing Revenue Bonds	(a)						
5.007	Water Supply & Treatment	66.28%	0	@ROUND(S5.004*S5.007,0)				
5.008	Transmission Mains	33.72%	0	@ROUND(S5.004*S5.008,0)				
5.009	Total	100,00%	0	+\$5.007+\$5.008				
5.010								
	New Revenue Bonds							
5.012	Debt Service on Improvements - 1999 Bonds							
5.013	Annual P & I		51,457	+S1.045				
5.014	Debt Service on Improvements - 2003 Bonds							
5.015	Annual P & I		322,657	+S1.046				
5.016	Debt Service on Improvements - 2009 Bonds							
5.017	Annual P & I		299,586	+\$1.047				
5.018	Debt Service on Cavin Project			0.00				
5.019	Annual P & I		1,075,191	+S1.048				
5.020	Allegation 4000 leases server	/I=1						
5.021	Allocation - 1999 Improvements	(b)	24.744	@BOUND/05 043*05 003 0\				
5.022 5.023	Water Supply & Treatment Transmission Mains	42.25% 57.75%	21,741 29,716					
5.023	Total	100.00%	51,457	+S5.022+S5.023				
5.025	Iolai	100.00%	51,457	+35.022+35.025				
5.026	Allocation - 2003 Improvements	(b)						
5.027	Water Supply & Treatment	47.74%	154,036	@ROUND(S5.015*S5.027,0)				
5.028	Transmission Mains	52.26%	168,621	• • • • • • • • • • • • • • • • • • • •				
5.029	Total	100.00%	322,657	+\$5.027+\$5.028				
5.030		100,0070	022,00.	. 00,02, . 00,020				
5.031	Allocation - 2009 improvements	(c)						
5.032	Water Supply & Treatment	59.11%	177,085	@ROUND(S5.017*S5.032,0)				
5.033	Transmission Mains	9.60%	28,760	•				
5.034	Cavin/Distribution/General Plant	31.29%	93,741	@ROUND(S5.017*S5.034,0)				
5.035	Total	100.00%	299,586	+\$5.032+\$5,033+\$5,034				
5.036								
5.037	Debt Service Summary							
5.038	Existing Treatment Facility		352,862	+S5.007+S5.022+S5.027+S5.032				
5.039	New Treatment Facility		1,075,191	+S5.019				
5.040	Transmission Facilities		227,097	+\$5.008+\$5.023+\$5.028+\$5.033				
5.041	General Plant		93,741	+S5.034				
5.042		_	1,748,891	+\$5.038+\$5.039+\$5.040+\$5.041				
5.043	(a) Exhibit E, Contract							
5.044	(b) Based on doliars spent on improvements, p							
5.045	(c) Based on estimated dollars to be spent on	improvemer	nts, per Jim G	irise.				
5.046								

Schedule 6 Exhibit F for FY 2013 Allocation of Admin. and General Expenses Owensboro Municipal Utilities ~ Black & Veatch Project: 17656.010

Analysis: Proforma Charges to Wholesale Customers Fiscal Year Ending May 31, 2013 TRUE-UP CALCULATION

Line	TRUE-UP CALCULATION							
6.000		FY 2013						
6.001		S						
6.002 6.003		3						
	Administrative and General Expenses	2,356,066	+\$1.036					
6.005	Administrative and General Expenses	2,000,000	701.000					
6.006	Basis of Allocation = Supervised Expenses (b)							
6.007	Existing Treatment Facility	1,335,026	+\$4.004+\$4.009+\$4.017					
6.008	Existing Frederiche Facility	1,500,025	0004.04.000.001					
6.009	New Treatment Facility	458,482	+S4.013+S4.018					
6.010	Non Incument admity	100, 102	.0					
6.011	Transmission System	376,024	+S3.014					
6.012	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	5. 5,5 <u>m</u> .	35.577					
6.013	Distribution System	491,990	+S3.016					
6.014		101,000						
6.015	Customer Accounting & Information	549,087	+\$1.037					
6.016		,						
6.017	Total Above	3,210,609	@SUM(S6,007,,S6,015)					
6.018			,					
6.019	Allocation Of Admin. & Gen. Expense							
6.020	Existing Treatment Facility	979,692	@ROUND(+S6.004*S6.007/S6.017,0)					
6.021		•						
6.022	New Treatment Facility	336,451	@ROUND(+S6.004*S6.009/S6.017,0)					
6.023								
6.024	Transmission System	275,941	@ROUND(+S6.004*S6.011/S6.017,0)					
6.025								
6.026	Distribution System	361,041	@ROUND(+S6.004*S6.013/S6.017,0)					
6.027								
6.028	Customer Accounting & Information	402,941	@ROUND(+S6.004*S6.015/S6.017,0)					
6.029								
6.030	Total Above	2,356,066	@SUM(S6.020S6.028)					
6.031								
6.032	(b) Excludes expenses which vary with the	quantity of water produced.						

Exhibit G for FY 2013 Summary of Annual Fixed and Variable Costs

Analysis: Proforma Charges to Wholesale Customers Fiscal Year Ending May 31, 2013

Line		E-UP CALCULATION	
7.000 7.001		FY 2013	
7.002		\$	
7.004		352,862	+\$5.038
7.005 7.006 7.007	O&M Expense	1,335,026	+\$4.004+\$4.009+\$4.017
7.008		110,415	+S7.045
7.010 7.011	Admin. & General Expense	979,692	+\$6.020
7.012 7.013 7.014	Total Existing Treatment Facility Fixed Costs	2,777,995	@SUM(S7.004S7.010)
	New Treatment Facility Fixed Costs		
7.017 7.018	Debt Service	1,075,191	+\$5.039
7.019 7.020	O&M Expense	458,482	+S4.013+S4.018
7.021 7.022	Replacements & Improvements	300,067	+\$7.049
7.023 7.024	Admin. & General Expense	336,451	+S6.022
7.025 7.026	Total New Treatment Facility Fixed Costs	2,170,191	@SUM(S7.017S7.023)
	Transmission Facility Fixed Costs		
7.028	Debt Service	227,097	+\$5.040
7.029 7.030 7.031	O&M Expense	376,024	+\$3.014
7.032 7.033	Replacements & Improvements	204,800	+S7.05 3
7.034 7.035	Admin. & General Expense	275,941	+S6.024
7.036 7.037	Total Transmission Facility Fixed Costs	1,083,862	@SUM(S7.028S7.034)
7.038	Variable Expenses		
7.039 7.040	Total Amount	871,047	+S4.024
	Plant Investment as of May 31, 2012:		
7.042	Existing Treatment Facilities		
7.04 3 7.044	Existing/Additions	(a) 7,221,384	1.25% 90,267
7.045	Cavin Project Improvements	(a) <u>1,611,825</u> 8,833,209	1.25% <u>20,148</u> 110,415
7.046	New Treatment Facilities	0,000,200	110,410
7.047	Additions	(a) 787,868	1.25% 9,848
7.048	Cavin Project	(a) 23,217,545	1.25% 290,219
7.049		24,005,413	300,067
7.050	Transmission Facilities	() 40	
7.051 7.052	Existing/Additions	(a) 13,928,560	1.25% 174,107
7.052	Cavin Project Improvements	(a) 2,455,475	1.25% 30,693
7.054		16,384,035	204,800
7.055 7.056 7.057	(a) Contributions to R&R Fund for FY 2013 were 1.25% excluding land. Distribution Plant and General Plan Water District cost allocations.	6 of Plant investment, nt are excluded from	615,282

Schedule 8 Exhibit H for FY 2013 Development of Charges to Districts

s 1 5

Owensboro Municipal Utilities ~ Black & Veatch Project: 17656.010

Analysis: Proforma Charges to Wholesale Customers Fiscal Year Ending May 31, 2013 TRUE-UP CALCULATION

Line	_		Ending May 3 ALCULATION				
8.000		Total	Who	olesale Custor	mers	_	
8.002		System	Southeast	West	East	-	
8.003		Costs	Daviess	Daviess	Daviess	Subtotal	
8.004		***************************************				- 	•
8.005							
8.006	•	00 777 00 5	. 07. 040				
8.007 8.008	Total Costs	\$2,777,995	+S7.012				
8.009							
8.010	Percent		13.56%	11.05%	3.39%	28.00%	+S2.017
8.011	Amount		\$376,696	\$306,968	\$94,174	\$777,838	@ROUND(S8.007*S8.010,0)
8.012			•				3 2 (2 2 2 2 2 2
8.013							
8.014	· · · · · · · · · · · · · · · · · · ·						
8.015 8.016	Total Costs	\$2,170,191	+S7.025				
8.017	District Responsibility						
8.018	Percent		12.75%	8.25%	8.13%	29.13%	+\$2.054
8.019	Amount		\$276,699	\$179,041	\$176,437	\$632,177	@ROUND(S8.015*S8.018,0)
8.020			4, 3,515	4 . , .	44	4002,	@rio 0112(00:010 00:010,0)
8.021							
8.022							
8.023	Total Costs	\$1,083,862	+S7.036				
8.024	District Dans and Wills						
8.025 8.026	District Responsibility Percent		47.000/	40.400/	7.000		0
8.027	Amount		17.86%	13.46%	7.98%		
8.028	Amount		\$193,578	\$145,888	\$86,492	\$425,958	@ROUND(S8.023*S8.026,0)
8.029							
8.030	Variable Expenses						
8.031	Total Costs	\$871,047	+S7.039				
8.032							
8.033	District Responsibility						
8.034 8.035	Percent		13.97%	9.64%	6.97%	30.58%	+S2.009
8.036	Amount		\$121,685	\$83,969	\$60,712	\$266,366	@ROUND(S8.031*S8.034,0)
8.037							
8.038	Total Prior Year True-Up Adustment		\$0	\$0	\$0	\$0	
8.039	Unrecovered True-Up Charges		\$0	\$0	\$0	\$0	
8.040	True-Up Adjustment This Period		\$0	\$0	\$0	\$0	
8.041						·	
	Total Charges to Districts for FY 2013		\$968,658	\$715,866	\$417,815	\$2,102,339	+S8.011+S8.019+S8.027+S8.035+S8.038
8.043 8.044							
	Effective Unit Charge						
8.046	Existing Treatment Facility		\$0.612	\$0.722	\$0,306	\$0.577	@POUND/: 52 044 //4000+00 0000 00
8. 0 47	New Treatment Facility		\$0.449	\$0.722 \$0.421	\$0.506 \$0.573	\$0.577 \$0.469	@ROUND(+S8.011/(1000*S9.008),3) @ROUND(+S8.019/(1000*S9.008),3)
8.048	Transmission Facilities		\$0.314	\$0.343	\$0.281	\$0.316	@ROUND(+S8.027/(1000*S9.008),3)
8.049	Variable Expenses		\$0.198	\$0.198	\$0.197	\$0.197	@ROUND(+S8.035/(1000*S9.008),3)
8.050	Prior Year Trueup		\$0.000	\$0.000	\$0.000	\$0.000	@ROUND(+S8.038/(1000*S9.008),3)
8.051					***************************************		· · · · · · · · · · · · · · · · · · ·
8.052			\$1.572	\$1.684	\$1.357	\$1.558	@SUM(S8.044S8.049)
8.053							

9.024

9.025

Percent Increase (Decrease)

() *

Owensboro Municipal Utilities ~ Black & Veatch Project: 17656.010

3-14-2014

Analysis: Proforma Charges to Wholesale Customers Fiscal Year Ending May 31, 2013

Line			.				
9.000			Who	lesale Custor	mers		
9.001							
9.002			Southeast	West	East		
9.003			Daviess	Daviess	Daviess	Subtotal	
9.004							
9.005							
9.006	Sales, FY 1991	Mil. gal	521	338	151	1,010	+S10.027
9.007	Growth Factor		1.182	1.258	2.039		S1.010 through S1.012
9.008	Sales, FY 2013	Mil. gal	616	425	308	1,349	@ROUND(S9.006*S9.007,0)
9.009							
9.010	Total FY 2013 Charges		\$968,658	\$715,866	\$417,815	\$2,102,339	+S8.040
9.011							
9.012	Effective unit cost (per 1000 gallons)		\$1.572	\$1.684	\$1.357	\$1.558	@ROUND(+S9.010/(1000*S9.008),3)
9.013							
9.014	Rate Floor - set in first fiscal year of						
9.015	operation of New Treatment Facility		\$1.148	\$1.213	\$1.148	\$1.168	(Per Contracts)
9.016							•
9.017	FY 2013 True-Up Rates		\$1.572	\$1.684	\$1.357	\$1.558	@MAX(+S9.012,+S9.015)
9.018							
9.019	Effective Rate O	ver (Under) Floor	\$0.424	\$0.471	\$0.209		
9.020							
9.021							
9.022	Current Rates (per 1000 gallons) - effect	tive 6-1-2012	\$1.500	\$1.600	\$1.200		
9.023	Increase (Decrease)		\$0.072	\$0.084	\$0.157		
	—						

4.8%

5.2%

13.1%

Schedule 10 FY 1989 Base Year and FY 1991 District and System Data

10.067

Owensboro Municipal Utilities ~ Black & Veatch Project: 17656.010

Analysis: Proforma Charges to Wholesale Customers

Fiscal Year Ending May 31, 2013 TRUE-UP CALCULATION

Line 10.000 Wholesale Customers 10.001 OMU Total OMU 10.002 Southeast West East Retail 10.003 Units Daviess Daviess Daviess Subtotal Customers System 10.004 10.005 Data for Base Year FY 1989 10.006 10.007 Average of 5 Maximum Day Demands (c) 10.008 2.330 1.900 0.582 4.812 Amount (a) mad Allowance for Transmission Losses 10.009 2% 2% 2% Estimated 10.010 Amount Adjusted for Losses 2.378 1 939 0.594 4.911 mad 10.011 10.012 For Information Only 10.013 Annual sales Mil cf 67.08 45.89 21.02 10.014 Annual sales Mil. gal. 502 343 157 @ROUND(7.48*\$10.013,0) 10.015 Average Day mgd 1.38 0.94 0.43 +\$10.014/365 10.016 Ratio Max to Average Day 1.69 2.02 +\$10.008/\$10.015 10.017 10.018 10.019 Average of System 5 maximum day demands 17.90 mgd (a) 10.020 Allowance for filter wash water 2% 10.021 Adj. System 5 Maximum Day Demands (Base year plant usage) 17.54 @ROUND(+S10.019*(1-S10.020),2) mad 10.022 10.023 10.024 10.025 Input data for FY 1991 (a) 10 026 Annual Sales Million of (b) 135.0 3992 534 2 10.027 Annual Sales 338 Mil. gal. 521 151 1,010 2,986 3,996 10.028 10.029 Average of 5 Maximum Day Demands mgd 1,95 1.35 0.60 @ROUND(S10.033*S10.027/365,3) 10.030 10.031 For Information Only 10.032 Average Day mgd 1.427 0.926 0.414 +S10.027/365 10.033 Ratio Max to Average Day 1.37 +\$10.029/\$10.032 1.46 1.45 1.41 << Ave SE & W 10.034 10.035 Allowance for Transmission Losses 2% 2% Estimated 10.036 10.037 Data Adjusted for Water Losses 10.038 District Data: 10.039 Annual Water Sales Mil. gai. 532 345 154 @ROUND(+S10.027/(1-\$10.035),0) 10.040 Average of 5 Maximum Day Demands 1.990 1.378 @ROUND(+S10.029/(1-S10.035),3) 10.041 10.042 Total System Data: 10.043 Average of 5 Maximum Day Demands mgd 17.26 Filter wash water 10.044 0.35 @ROUND(0.02*S10.043,2) mad 10.045 Adj. 5 Max. Day Demands +S10.043-S10.044 mgd 16.91 10.046 10.047 10.048 Total treated water Mil. gal. 4,944 @ROUND(660.9*7.48,0) (a) 10.049 Fitter wash water Mil. gal. (a) 98 @ROUND(13.1*7.48,0) 10.050 Treated water delivered to trans. system Mil. gal. 4.846 +S10.048-S10.049 10.051 10.052 10 053 (a) Source: OMU staff tabulation dated 8-19-91 10.054 (b) Total wholesale less Southeast Daviess and West Daviess. 10.055 May, 1991 Financial Statement (c) Amount per Districts' attorney. 10,056 ratios of the other districts. 10.057 10.058 (d) East Daviess est 5 day max day demand 10.059 FY 1989 Annual Sales Million of 21.02 << OMU monthly listing of district sales 10.060 FY 1989 Annual Sales Mil. gal. 157.2 @ROUND(\$10.059*7.48,1) 10.061 Average day demand mgd 0.431 @ROUND(S10.060/365,3) 10,062 Estimated Max day ratio 1.35 10.063 Est. East Daviess 5 day max day demand (mgd) 0.582@ROUND(\$10.061*\$10.062,3) 10.064 10 065 10.066

				FOR <u>East Daviess County, Kentucky</u> Community, Town or City					
				P.S.	C. KY. NO	11			
				6 th F	RevisedSHE	ET NO1			
East D		unty Water As	sociation	CA	NCELLING P.S.C.	KY. NO. 1			
	(Name	of Utility)		<u>5th F</u>	Revised SHE	ET NO. 1			
Monthly I	Rates								
5/8" x 3/4					0.1		415		
First Next	2,000 4,000	gallons gallons			\$15.19 5.10	Minimum Bill per 1,000 gallons	(l) 		
Next	44,000				4.08	per 1,000 gallons			
	50,000				3.33	per 1,000 gallons			
3/4" Mete							į		
First	3,000				\$20.29	Minimum Bill			
Next Next		gallons gallons			5.10 4.08	per 1,000 gallons per 1,000 gallons			
All Over		gallons			3.33	per 1,000 gallons			
1" Meter									
First	6,000	gallons			\$35.59	Minimum Bill			
Next All Over	44,000 50,000	gallons gallons			4.08 3.33	per 1,000 gallons per 1,000 gallons			
1 1/2" Me	eter								
First		gallons			\$51.91	Minimum Bill			
Next		gallons			4.08	per 1,000 gallons			
All Over	50,000	gallons			3.33	per 1,000 gallons			
2" Meter First	20 000	gallone			\$92.72	Minimum Bill			
Next	30.000	gallons			4.08				
All Over					3.33	per 1,000 gallons			
Wholesal Southeas		s Water Distr	ict		\$1.65	per 1,000 gallons			
Leak Adj	ustment F	Rate			\$2.30	per 1,000 gallons	†		
							Total de la constitución de la c		
DATE OF	ISSUE		Month / Date / Year						
DATE EFF	ECTIVE_		Month / Date / Year	AND THE RESERVE					
ם עםטטטט	•		(Signature of Officer)						
TITLE				1.5-1.4					
BY AUTH	ORITY OF	ORDER OF T	HE PUBLIC SERVICE COMN	MISSION					

IN CASE NO. _____DATED ____

			FOR East Daviess County, Kentucky Community, Town or City					
			P.S.C. KY. NO	1				
					-			
			5th RevisedSHE	ET NO. 1				
East D		unty Water Association	CANCELLING P.S.C.	KY. NO. 1				
	(Name	of Utility)	4 th Revised SHE	ET NO. 1				
Monthly 1	Rates							
5/8" x 3/4	1" Meter							
First	2,000	gallons	\$14.99	Minimum Bill (I)				
Vext	4,000	gallons	5.00	per 1,000 gallons				
Next All Over	44,000 50,000	gallons gallons	3.98 3.23	per 1,000 gallons per 1,000 gallons				
3/4" Mete	er -							
First		gallons	\$19.99	Minimum Bill				
Next	3,000	gallons	5.00	per 1,000 gallons				
Vext	44,000	gallons	3.98	per 1,000 gallons				
All Over	50,000	gailons	3.23	per 1,000 gallons				
1" Meter								
First	6,000	gallons	\$34.99	Minimum Bill				
Next	44,000	gallons	3.98	per 1,000 gallons				
All Over	50,000	gallons	3.23	per 1,000 gallons				
I 1/2" M∈								
First	10,000	gallons	\$50.91	Minimum Bill				
Vext	40,000	gallons	3.98	per 1,000 gallons				
All Over	50,000	gallons	3.23	per 1,000 gailons				
<u>Meter</u>			400.70	D24				
First		gallons	\$90.72	Minimum Bill				
Next		gallons	3.98 3.23	per 1,000 gallons per 1,000 gallons				
All Over	50,000	gallons	3.23	per 1,000 gallons				
<u>Wholesal</u> Southeas		s Water District	\$1.55	per 1,000 gallons				
.eak Adjı	ustment F	Rate	\$2.20	per 1,000 gallons				
ATE OF I	INCLUE:	March 7 2014						

DATE OF 1990F	March 7, 2014
	Month / Date / Year
DATE EFFECTIVE	March 7, 2014
•	Month / Date / Year
ISSUED BY Kan	KP1
	(Signature of Officer)
TITLE Manager	
BY AUTHORITY OF ORDER OF THE PUBLIC SERVICE COMMISSION	

IN CASE NO. <u>2013-00366</u> DATED <u>March 7, 2014</u>

KENTUCKY PUBLIC SERVICE COMMISSION

JEFF R. DEROUEN EXECUTIVE DIRECTOR

TARIFF BRANCH

EFFECTIVE

3/7/2014PURSUANT TO 807 KAR 5:011 SECTION 9 (1)